

## Article - Tax - General

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§10–106.1.

(a) An individual subject to the State income tax under § 10-105(a) of this subtitle, but not subject to the county income tax under § 10-106 of this subtitle, shall be subject to the tax imposed under this section.

(b) The rate of the tax imposed under this section shall be equal to the lowest county income tax rate set by any Maryland county in accordance with § 10-106 of this subtitle.

(c) The tax imposed under this section shall be distributed by the Comptroller in accordance with § 2-609 of this article.

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